



## TERMINATING A BUSINESS ENTITY

Limited Liability Corporation (LLC)  
Limited Partnership (LP)  
Limited Liability Partnership (LLP)

This booklet has been developed jointly by the Franchise Tax Board and Secretary of State to help businesses file the necessary papers to properly terminate a business entity.

# WHAT MUST I DO?

## Limited Liability Company (LLC):

READ AND COMPLETE PART 1 (Go to Page 5 of this booklet)

## Limited Partnership (LP):

READ AND COMPLETE PART 2 (Go to Page 11 of this booklet)

## Limited Liability Partnership (LLP):

READ AND COMPLETE PART 3 (Go to Page 17 of this booklet)

## **WARNING:**

The minimum franchise tax (or equivalent fee) will continue to be assessed against your organization each year, until you have completed the formal termination of your organization.

# PART 1

## LIMITED LIABILITY COMPANY (LLC)

### **DOMESTIC LLC: (formed in California)**

- Step 1 Read the instructions on Page 6
- Step 2 Complete (fill in) the Certificate of Dissolution on Page 7
- Step 3 Read the instructions on Page 8
- Step 4 Complete (fill in) the Certificate of Cancellation on Page 9
- Step 5 Read the instructions on Page 20
- Step 6 Complete (fill in) form FTB 3555L (Pages 21-24)
- Step 7 Mail all of the above documents to:

Secretary of State  
Limited Liability Company Unit  
PO Box 944228  
Sacramento CA 94244-2280

### **FOREIGN LLC: (formed in another state)**

- Step 1 **Skip Pages 6 and 7**
- Step 2 Read the instructions on Page 8
- Step 3 Complete (fill in) the Certificate of Cancellation on Page 9
- Step 4 Read the instructions on Page 20
- Step 5 Complete (fill in) form FTB 3555L (Pages 21-24)
- Step 6 Mail all of the above documents to:

Secretary of State  
Limited Liability Company Unit  
PO Box 944228  
Sacramento CA 94244-2280

**IF YOU NEED HELP**, visit the web site at <http://www.ss.ca.gov/business/business.htm> or call the Secretary of State at 9916) 657-5448.

## INSTRUCTIONS FOR COMPLETING THE CERTIFICATE OF DISSOLUTION (LLC-3)

- Filing this Certificate of Dissolution (LLC-3) may not extinguish your liability for tax. You must also file a Certificate of Cancellation (LLC-4/7) to cancel your Articles of Organization (LLC-1) and not incur further tax liability.
- If a dissolution pursuant to subdivision (c) of Section 17350 is made by the vote of all of the members and a statement to that effect is added to the Certificate of Cancellation (LLC-4/7) pursuant to subdivision (b), the separate filing of a Certificate of Dissolution (LLC-3) pursuant to this subdivision is not required. (Section 17356)
- The Certificate of Dissolution (LLC-3) may become effective not more than ninety (90) days after filing the Certificate of Dissolution (LLC-3). If such a future effective date is desired, indicate in a cover letter the month, day, and year upon which the Certificate of Dissolution (LLC-3) is to become effective.

### **DO NOT ALTER THIS FORM**

**Type or legibly print in black ink.**

- There is no fee for filing the Certificate of Dissolution (LLC-3) with the California Secretary of State.
- Send the executed document to:

Secretary of State  
Limited Liability Company Unit  
PO Box 944228  
Sacramento CA 94244-2280

- Fill in the items as follows:

**Item 1.** Enter the file number issued by the California Secretary of State.

**Item 2.** Enter the name of the limited liability company as filed with the California Secretary of State.

**Item 3.** The Certificate of Dissolution may contain other information the managers or members filing the Certificate determine to include. Attach additional pages if necessary.

**Item 4.** Enter the number of pages attached, if any. All attachments should be 8½" x 11", one-sided and legible.

**Item 5.** The Certificate of Dissolution (LLC-3) must be executed with an original signature. Facsimiles and photocopies of the signature are not acceptable for the purpose of filing with the Secretary of State.

If the Certificate of Dissolution (LLC-3) is signed by an attorney-in-fact, the signature must be followed by the words "Attorney-in-fact for (name of person)."

If the Certificate of Dissolution (LLC-3) is signed by an entity, the person who signs for the entity must note the exact name, his/her name, and his/her position/title.

If the Certificate of Dissolution (LLC-3) is signed by a trust, the trustee must sign as follows:

\_\_\_\_\_, trustee for \_\_\_\_\_ trust (including the date of the trust, if applicable). Example:  
Mary Todd, trustee of the Lincoln Family Trust (U/T/A 5-1-94).

**Item 6.** Enter the name and address of the person or firm to whom a copy of this filing is to be returned.

- Statutory provisions can be found in Section 17356 of the California Corporations Code unless otherwise indicated.
- For further information contact the Limited Liability Company Unit at (916) 653-3795.



State of California  
Bill Jones  
Secretary of State

**LIMITED LIABILITY COMPANY  
CERTIFICATE OF DISSOLUTION**

**There is no fee for filing the Certificate of Dissolution with the Secretary of State.  
IMPORTANT – Read instructions before completing this form.**

**NOTE:** You must also file a Certificate of Cancellation (LLC 4/7) in order to cancel your Articles of Organization (LLC-1) and not incur further liability for tax as a limited liability company.

This Space For Filing Use Only

1. Secretary Of State File Number

2. Name of Limited Liability Company

3. Other information the managers or members filing the Certificate of Dissolution determine to include: (Attach additional pages, if necessary).

4. Total number of pages attached, if any:

5. I/We certify that the limited liability company named above is dissolved. It is hereby declared that I am the person who executed this instrument, which execution is my act and deed.

\_\_\_\_\_  
Signature of Authorized Person  
Person

\_\_\_\_\_  
Type or Print Name and Title of Authorized

\_\_\_\_\_  
Date

6. **RETURN TO:**

NAME

FIRM

ADDRESS

CITY/STATE

ZIP CODE

## INSTRUCTIONS FOR COMPLETING THE CERTIFICATE OF CANCELLATION (LLC-4/7)

This Certificate of Cancellation (LLC-4/7) must be filed in order to cancel your articles of organization or application for registration and your liability for any tax as a limited liability company.

### DO NOT ALTER THIS FORM

Type or legibly print in black ink.

#### **CANCELLATION OF THE ARTICLES OF ORGANIZATION**

- The person authorized to execute the Certificate of Cancellation shall cause to be filed in the office of the California Secretary of State a Certificate of Cancellation of Limited Liability Company upon completion of the winding up of the affairs of the limited liability.

#### **CANCELLATION OF THE REGISTRATION AS A FOREIGN LIMITED LIABILITY COMPANY**

- A Foreign Limited Liability Company may cancel its registration by filing with the California Secretary of State a Certificate of Cancellation signed by an authorized person. A cancellation does not terminate the authority of the Secretary of State to accept service of process on the foreign limited liability company with respect to causes of action arising out of the transaction of business in this state.
- The Certificate of Cancellation (LLC-4/7) may become effective not more than ninety (90) days after filing the Certificate of Cancellation (LLC-4/7). If such a future effective date is desired, indicate in a cover letter the month, day, and year upon which the Certificate of Cancellation is to become effective. (Section 17056(c)).
- There is no fee for filing the Certificate of Cancellation (LLC-4/7) with the California Secretary of State.
- Send the executed document to:

Secretary of State  
Limited Liability Company Unit  
PO Box 944228  
Sacramento CA 94244-2280

- Fill in the items as follows:

- Item 1.** Enter the file number issued by the California Secretary of State.
- Item 2.** Enter the name of the Limited Liability Company as registered with the California Secretary of State.
- Item 3.** Indicate whether the Limited Liability Company is canceling its Articles of Organization pursuant to Section 17356(b) of the California Corporations Code or Registration as a Foreign Limited Liability Company pursuant to Section 17455 of the California Corporations Code.
- Item 4.** Execution of this document confirms the following statement which has been preprinted on the form and may not be altered: "A person, limited liability company, or other business entity assumes the tax liability, if any, of the dissolving limited liability company as security for the issuance of a tax clearance certificate from the Franchise Tax Board and is responsible for additional taxes or fees, if any, that are assessed under the Revenue and Taxation Code and become due after the date of the assumption of tax liability."
- Item 5.** Check the appropriate box if a unanimous vote for dissolution pursuant to Section 17305(c) of the California Corporations Code was sought.
- Item 6.** The Certificate of Cancellation (LLC-4/7) may contain other information the managers or members filing the Certificate determine to include. Attach additional pages if necessary.
- Item 7.** Enter the number of pages attached, if any. All attachments should be 8½" x 11", one-sided and legible.
- Item 8.** The Certificate of Cancellation (LLC-4/7) shall be executed with an original signature and title. Facsimiles and photocopies of the Certificate of Cancellation are not acceptable for the purpose of filing with the California Secretary of State.

If the Certificate of Cancellation (LLC-4/7) is signed by an attorney-in-fact, the signature must be followed by the words "attorney-in-fact for (name of person)."

If the Certificate of Cancellation (LLC-4/7) is signed by an entity, the person who signs for the entity must note the exact entity name, his/her name, and his/her position/title.

If the Certificate of Cancellation (LLC-4/7) is signed by a trust the trustee must sign as follows: \_\_\_\_\_, trustee for \_\_\_\_\_ trust (including the date of the trust, if applicable). Example: Mary Todd, trustee of the Lincoln Family Trust (U/T/A 5-1-94).

- Item 9.** Enter the name and address of the person or firm to whom a copy of the filing should be returned.
- Statutory provisions can be found in Section 17356 or 17455 of the California Corporations Code, unless otherwise indicated.
  - For further information contact the Limited Liability Company Unit at (916) 653-3795.



State of California  
Bill Jones  
Secretary of State

**LIMITED LIABILITY COMPANY  
CERTIFICATE OF CANCELLATION**

There is no fee for filing the Certificate of Cancellation with the Secretary of State.  
**IMPORTANT – Read instructions before completing this form.**

**NOTE: This Certificate of Cancellation (LLC-4/7 ) must be filed in order to cancel your Articles of Organization or Application for Registration and your liability for any tax as a limited liability company.**

This Space For Filing Use Only

1. Secretary Of State File Number

2. Limited Liability Company Name

3. It is hereby certified that this limited liability company cancels its (check one):

☐ Articles of Organization pursuant to Subdivision (b) of Section 17356 of the California Corporations Code.

☐ Registration pursuant to Section 17455 of the California Corporations Code.

4. A person, limited liability company, or other business entity assumes the tax liability, if any, of the dissolving limited liability company as security for the issuance of a tax clearance certificate from the Franchise Tax Board and is responsible for additional taxes or fees, if any, that are assessed under the Revenue and Taxation Code and become due after the date of the assumption of tax liability. **(DO NOT ALTER THIS STATEMENT)**

5. **DOMESTIC ONLY**

The separate filing of the Certificate of Dissolution (LLC-3) pursuant to Section 17356 is not required, because dissolution pursuant to Section 17350 is made by a vote of all of the members.

☐ YES

☐ NO

6. Other information the managers or members filing the Certificate of Cancellation of Articles of Organization or Application for Registration determine to include. (Attach additional pages, if necessary).

7. Total number of pages attached, if any:

8. It is hereby declared that I am the person who executed this instrument, which execution is my act and deed.

\_\_\_\_\_  
Signature of Authorized Person

\_\_\_\_\_  
Type or Print Name and Title of Authorized Person

\_\_\_\_\_  
Date

9. RETURN TO:

NAME

FIRM

ADDRESS

CITY/STATE

ZIP CODE

# PART 2

## LIMITED PARTNERSHIP (LP)

### **DOMESTIC LP: (formed in California)**

- Step 1      Read the instructions on Page 12
- Step 2      Complete (fill in) the Certificate of Dissolution on Page 13
- Step 3      Read the instructions on Page 14
- Step 4      Complete (fill in) the Certificate of Cancellation on Page 15
- Step 5      Mail all of the above documents to:

Secretary of State  
Limited Partnership Unit  
PO Box 944225  
Sacramento CA 94244-2250

### **FOREIGN LP: (formed in another state)**

- Step 1      **Skip Pages 12-13**
- Step 3      Read the instructions on Page 14
- Step 4      Complete (fill in) the Certificate of Cancellation on Page 15
- Step 5      Mail all of the above documents to:

Secretary of State  
Limited Partnership Unit  
PO Box 944225  
Sacramento CA 94244-2250

**IF YOU NEED HELP**, visit the web site at <http://www.ss.ca.gov/business/business.htm> or call the Secretary of State at (916) 5448.



## INSTRUCTIONS FOR COMPLETING THE CERTIFICATE OF DISSOLUTION (FORM LP-3)

- Filing this Certificate of Dissolution (LP-3) may not extinguish your liability for tax. You must also file a Certificate of Cancellation (LP-4/7) to cancel your Certificate of Limited Partnership (LP-1) and not incur further tax liability.

**DO NOT ALTER THIS FORM**  
**Type or legibly print in black ink.**

- There is no fee for filing the Certificate of Dissolution with the California Secretary of State.
- Send the executed document to:

California Secretary of State  
Limited Partnership Unit  
PO Box 944225  
Sacramento CA 94244-2250

- Fill in the items as follows:

- Item 1.** Enter the file number issued by the California Secretary of State.
- Item 2.** Enter the name of the limited partnership as filed with the California Secretary of State.
- Item 3.** Enter the effective date (month/day/year) of the dissolution.
- Item 4.** Check the appropriate box indicating the event causing the dissolution of the limited partnership.
- Item 5.** The Certificate of Dissolution (LP-3) may contain other information the partners filing the certificate determine to include. Attach additional pages if necessary.
- Item 6.** Enter the number of pages attached, if any. All attachments should be 8½" x 11", one-sided and legible.
- Item 7.** The Certificate of Dissolution (LP-3) shall be executed with original signatures, by all general partners (or a lesser number provided in the Certificate of Limited Partnership), unless the limited partners are winding up the limited partnership affairs, in which case the certificate shall be executed by the person authorized by a majority in interest of the limited partners. (California Corporations Code Section 15624)

If the certificate is filed by any person other than the general partner(s), the signature must be followed by the words "signature pursuant to Section \_\_\_\_\_." (California corporations code Section 15625).

If the certificate is signed by an attorney-in-fact, the signature must be followed by the words "attorney-in-fact for (name of the partner)."

If an association is designated as a general partner, the person who signs for the association must note the **exact** association name, his/her name, and his/her position/title.

If a trust is designated as a general partner, the certificate must be signed by a trustee as follows:  
\_\_\_\_\_, trustee for \_\_\_\_\_ trust (including the date of the trust, if applicable). Example:  
Mary Todd, trustee of the Lincoln Family Trust (U/T/A 5-1-94).

- Statutory provisions can be found in Section 15623 of the California Corporations Code, unless otherwise indicated.
- For further information contact the Limited Partnership Unit at (916) 653-3365.



State of California  
Secretary of State  
Bill Jones

LIMITED PARTNERSHIP  
CERTIFICATE OF DISSOLUTION

IMPORTANT-- Read instructions before completing this form

NOTE: THIS CERTIFICATE OF DISSOLUTION (LP-3) MUST BE FILED IN ORDER TO DISSOLVE YOUR LIMITED PARTNERSHIP. YOU MUST ALSO FILE A CERTIFICATE OF CANCELLATION (LP-4/7) IN ORDER TO CANCEL YOUR CERTIFICATE OF LIMITED PARTNERSHIP (LP-1) AND NOT INCUR FURTHER LIABILITY FOR TAX AS A LIMITED PARTNERSHIP.

This Space For Filing Use Only

1. SECRETARY OF STATE FILE NUMBER

2. NAME OF LIMITED PARTNERSHIP

3. EFFECTIVE DATE OF DISSOLUTION:

MONTH

DAY

YEAR

4. THE EVENT CAUSING THE DISSOLUTION OF THIS LIMITED PARTNERSHIP IS:

- A. ☐ IT IS THE TIME SPECIFIED IN THE PARTNERSHIP AGREEMENT FOR DISSOLUTION.
- B. ☐ THE EVENTS FOR DISSOLUTION THAT ARE SPECIFIED IN THE PARTNERSHIP AGREEMENT HAVE OCCURRED.
- C. ☐ WRITTEN CONSENT OF ALL GENERAL PARTNERS AND A MAJORITY IN INTEREST OF THE LIMITED PARTNER(S).
- D. ☐ THERE ARE NO GENERAL PARTNERS TO CONTINUE THE BUSINESS OF THE LIMITED PARTNERSHIP.
- E. ☐ ENTRY OF A DECREE OF JUDICIAL DISSOLUTION UNDER SECTION 15682.

5. OTHER INFORMATION THE PARTNERS FILING THE CERTIFICATE OF DISSOLUTION DETERMINE TO INCLUDE: (ATTACH ADDITIONAL PAGES IF NECESSARY)

6. NUMBER OF PAGES ATTACHED (IF ANY)

7. I CERTIFY THAT THE STATEMENTS CONTAINED IN THIS DOCUMENT ARE TRUE AND CORRECT TO MY OWN KNOWLEDGE. I DECLARE THAT I AM THE PERSON WHO IS EXECUTING THIS INSTRUMENT, WHICH EXECUTION IS MY ACT AND DEED.

SIGNATURE POSITION OR TITLE

SIGNATURE POSITION OR TITLE

PRINT NAME DATE

PRINT NAME DATE

SIGNATURE POSITION OR TITLE

SIGNATURE POSITION OR TITLE

PRINT NAME DATE

PRINT NAME DATE

## INSTRUCTIONS FOR COMPLETING THE CERTIFICATE OF CANCELLATION (FORM LP-4/7)

**THIS CERTIFICATE OF CANCELLATION (LP-4/7) MUST BE FILED IN ORDER TO CANCEL YOUR CERTIFICATE OR REGISTRATION OF LIMITED PARTNERSHIP AND YOUR LIABILITY FOR ANY TAX AS A LIMITED PARTNERSHIP.**

**DO NOT ALTER THIS FORM**

Type or legibly print in black ink.

### **Cancellation of the Certificate of Limited Partnership**

- The person authorized to execute the Certificate of Cancellation shall cause to be filed in the office of the California Secretary of State a Certificate of Cancellation of Certificate of Limited Partnership upon the completion of the winding up of the affairs of the limited partnership.

### **Cancellation of Registration of Foreign Limited Partnership**

- A foreign limited partnership may cancel its registration by filing with the California Secretary of State a Certificate of Cancellation signed and acknowledged by a general partner. A cancellation does not terminate the authority of the Secretary of State to accept service of process on the foreign limited partnership with respect to causes of action arising out of the transaction of business in this state.
- There is no fee for filing the Certificate of Cancellation (LP-4/7) with the California Secretary of State.
- Send the executed document to:

California Secretary of State  
Limited Partnership Unit  
PO Box 944225  
Sacramento CA 94244-2250

- Fill in the items as follows:

**Item 1.** Enter the file number issued by the California Secretary of State.

**Item 2.** Enter the name of the limited partnership as filed with the California Secretary of State. If a foreign limited partnership, provide the name under which this foreign limited partnership is conducting business in California.

**Item 3.** Indicate whether the limited partnership is cancelling its Certificate of Limited Partnership (LP-1) pursuant to Section 15623(b)(1) or Registration of a Foreign Limited Partnership (LP-5) pursuant to Section 15696.

**Item 4.** The Certificate of Cancellation (LP-4/7) may contain other information the partners filing the certificate determine to include. Attach additional pages if necessary.

**Item 5.** Enter the number of pages attached, if any. All attachments should be 8½" x 11", one-sided and legible

**Item 6.** The Certificate of Cancellation of Limited Partnership (LP-4/7) shall be executed, with original signatures, by all general partners (or a lesser number provided in the Certificate of Limited Partnership), unless the limited partners are winding up the limited partnership affairs, in which case the certificate shall be executed by the person authorized by a majority in interest of the limited partners. (Section 15624(a)(4)).

If the Certificate is filed by any person other than the general partner(s), the signature must be followed by the words "signature pursuant to Section \_\_\_\_\_," (California Corporations Code Section 15625(c))

If the Certificate is signed by an attorney-in-fact, the signature must be followed by the words "attorney-in-fact for (name of the partner)."

If an association is designated as a general partner, the person who signs for the association must note the **exact** association, his/her name, and his/her position/title.

If a trust is designated as a general partner, the certificate must be signed by a trustee as follows:

\_\_\_\_\_, trustee for \_\_\_\_\_ trust (including the date of the trust, if applicable). Example: Mary Todd, trustee of the Lincoln Family Trust (U/T/A 5-1-94).

- Statutory provisions can be found in Sections 15623 or 15696 of the California Corporations Code, unless otherwise indicated.
- For further information contact the Limited Partnership Unit at (916) 653-3365.



State of California  
Secretary of State  
Bill Jones

LIMITED PARTNERSHIP  
CERTIFICATE OF CANCELLATION

**IMPORTANT-- Read instructions before completing this form.**

**THIS CERTIFICATE OF CANCELLATION (LP-4/7) MUST BE FILED IN ORDER TO CANCEL YOUR CERTIFICATE OR REGISTRATION OF LIMITED PARTNERSHIP AND YOUR LIABILITY FOR ANY TAX AS A LIMITED PARTNERSHIP.**

This Space For Filing Use Only

1. SECRETARY OF STATE FILE NUMBER

2. NAME OF LIMITED PARTNERSHIP

3. THE LIMITED PARTNERSHIP HEREBY CANCELS ITS: (CHECK ONE)

☐ CERTIFICATE OF LIMITED PARTNERSHIP (LP-1) PURSUANT TO SUBDIVISION (B)(1) OF SECTION 15623 OF THE CALIFORNIA CORPORATIONS CODE.

☐ REGISTRATION OF FOREIGN LIMITED PARTNERSHIP (LP-5) PURSUANT TO SECTION 15696 OF THE CALIFORNIA CORPORATIONS CODE.

4. OTHER INFORMATION THE PARTNERS FILING THE CERTIFICATE OF CANCELLATION DETERMINE TO INCLUDE, IF ANY: (ATTACH ADDITIONAL PAGES, IF NECESSARY)

5. TOTAL NUMBER OF PAGES ATTACHED, (IF ANY)

6. I CERTIFY THAT THE STATEMENTS CONTAINED IN THIS DOCUMENT ARE TRUE AND CORRECT TO MY OWN KNOWLEDGE. I DECLARE THAT I AM THE PERSON WHO IS EXECUTING THIS INSTRUMENT, WHICH EXECUTION IS MY ACT AND DEED.

SIGNATURE \_\_\_\_\_ POSITION OR TITLE \_\_\_\_\_

SIGNATURE \_\_\_\_\_ POSITION OR TITLE \_\_\_\_\_

PRINT NAME \_\_\_\_\_ DATE \_\_\_\_\_

PRINT NAME \_\_\_\_\_ DATE \_\_\_\_\_

SIGNATURE \_\_\_\_\_ POSITION OR TITLE \_\_\_\_\_

SIGNATURE \_\_\_\_\_ POSITION OR TITLE \_\_\_\_\_

PRINT NAME \_\_\_\_\_ DATE \_\_\_\_\_

PRINT NAME \_\_\_\_\_ DATE \_\_\_\_\_

# PART 3

## LIMITED LIABILITY PARTNERSHIP (LLP)

(Domestic or Foreign)

- Step 1      Read the instructions on Page 18
- Step 2      Complete (fill in) the Notice of Change of Status on Page 19
- Step 3      Read the instructions on Page 20
- Step 4      Complete (fill in) form FTB 3555L (Pages 21-24)
- Step 5      Mail all of the above documents to:

Secretary of State  
Limited Liability Partnership Unit  
PO Box 944228  
Sacramento CA 94244-2280

**IF YOU NEED HELP**, visit the web site at <http://www.ss.ca.gov/business/business.htm>  
or call the Secretary of State at (916) 657-5448.

## INSTRUCTIONS FOR COMPLETING THE NOTICE OF CHANGE OF STATUS (LLP-4)

- The Secretary of State shall not file any decree of dissolution, withdrawal, or cancellation or any other document by which the term of existence of the registered limited liability partnership shall be reduced or terminated, nor shall the Secretary of State file any amended registration or notice by a foreign limited liability partnership that its rights to do intrastate business in this state have ceased or of its dissolution and winding up, unless the registered limited liability partnership or foreign limited liability partnership obtains from the Franchise Tax Board and files with the Secretary of State a **tax clearance certificate** indicating that the Franchise Tax Board is satisfied from the available evidence that all taxes imposed have been paid or are secured by bond, deposit, or otherwise. (Section 17984.1 of the Revenue and Taxation Code)
- If a registered limited liability partnership ceases to be a registered limited liability partnership, it shall file with the Secretary of State a Notice of Change of Status (LLP-4), executed by one or more authorized partners, that it is no longer a registered limited liability partnership.
- If a foreign limited liability partnership ceases to be a limited liability partnership, it shall file with the Secretary of State a Notice of Change of Status (LLP-4), executed by one or more authorized partners, that it is no longer a foreign limited liability partnership.
- A foreign limited liability partnership that is, but is no longer required to be registered, may withdraw its registration by filing a Notice of Change of Status (LLP-4) with the California Secretary of State, executed by one or more authorized partners.

### **DO NOT ALTER THIS FORM** **Type or legibly print in black ink.**

- Attach the fee for filing the Notice of Change Status (LLP-4). The fee is thirty dollars (\$30).
- Make check(s) payable to the Secretary of State.
- Send the executed document and filing fee to:

California Secretary of State  
Limited Liability Partnership Unit  
PO Box 944228  
Sacramento CA 94244-2280

- Fill in the items as follows:

**Item 1.** Enter the file number issued by the California Secretary of State.

**Item 2.** Enter the name of the registered limited liability partnership or foreign limited liability partnership as registered with the California Secretary of State.

**Item 3.** Check the provision indicating whether the Notice of Change of Status is being filed pursuant to Section 16954(b), 16960(b), or 16960(c).

**Item 4.** Indicate the number of pages attached, if any. All attachments should be 8½" x 11", one-side and legible.

**Item 5.** The Notice of Change of Status (LLP-4) must be executed with the original signature of one or more authorized partners. Facsimiles and photocopies of the signatures are not acceptable for the purpose of filing with the California Secretary of State. Attach additional signature pages if necessary.

**Item 6.** Enter the name and address of the individual or firm to whom a copy of the filing is to be returned.

- Statutory provisions can be found in Sections 16954 and 16960 of the California Corporations Code, unless otherwise indicated.
- For further information contact the Limited Liability Partnership Unit at (916) 653-3795.



State of California  
Bill Jones  
Secretary of State

**LIMITED LIABILITY PARTNERSHIP  
NOTICE OF CHANGE OF STATUS**

**A \$30.00 filing fee must accompany this form.  
IMPORTANT – Read instructions before completing this form.**

This Space For Filing Use Only

1. Secretary of State File Number:

2. Name of registered limited liability partnership or foreign limited liability partnership:

3. Indicate the following: (check one)

☐

The registered limited liability partnership, named above, ceases to be a registered limited liability partnership and is hereby filing this notice with the California Secretary of State that it is no longer a registered limited liability partnership.

☐

The foreign limited liability partnership, named above, ceases to be a limited liability partnership and is hereby filing this notice with the California Secretary of State that it is no longer a foreign limited liability partnership.

☐

The foreign limited liability partnership, named above, is, but is no longer required to be, registered under Section 16959, and is hereby filing this notice with the California Secretary of State that it is withdrawing its registration.

4. Total number of pages attached, if any:

5. I declare that I am the person who executed this instrument, which execution is my act and deed.

\_\_\_\_\_  
Signature of Authorized Partner

\_\_\_\_\_  
Type or Print Name of Authorized Partner

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of Authorized Partner

\_\_\_\_\_  
Type or Print Name of Authorized Partner

\_\_\_\_\_  
Date

6. **RETURN TO:**

NAME

FIRM

ADDRESS

CITY/STATE

ZIP CODE

# Instructions for Limited Liability Companies or Limited Liability Partnerships Requesting a Tax Clearance Certificate

## General Information

In order for the Franchise Tax Board (FTB) to issue a tax clearance certificate, the limited liability company (LLC) or limited liability partnership (LLP) must have filed all of the required returns and paid all taxes, penalties and interest associated with those returns. The entity must also complete or post one of the following:

- An assumption of tax liability;
- A surety bond;
- A cash deposit or
- A final return which will be audited before we issue the tax clearance certificate.

We may request additional information and/or documentation before issuing the tax clearance certificate.

We will send a copy of the tax clearance certificate to the LLC or LLP, the Secretary of State (SOS), and the representative, if requested.

**Note:** A Limited Partnership (LP) is not required to obtain a tax clearance certificate.

## Assumption of Tax Liability

Assumptions must have a current date and original signature(s). We will not accept copies or facsimiles.

Any one of the following may file an assumption of tax liability:

1. An individual who is a California resident. Complete pages 1, 2, and 3 of form FTB 3555L.
2. A corporation that is incorporated or qualified in California. Complete pages 1 and 4 of the form FTB 3555L.  
**Note:** A corporate assumer must be another corporation that is incorporated in or qualified to do business in California. Newly qualified corporations or corporations simultaneously qualifying must provide a financial statement indicating sufficient net worth to meet any potential tax liability of the terminating entity.
3. A California trust. Complete pages 1, 2 and 3 of form FTB 3555L.
4. A partner in a partnership or a beneficiary of an estate (although neither the partnership nor the estate may assume the liability). Complete pages 1, 2, and 3 of form FTB 3555L.

5. A limited liability company or limited liability partnership. Complete pages 1 and 4 of form FTB 3555L. Also, a financial statement must be provided indicating a sufficient net worth to meet any potential tax liability of the canceling or merging LLC or LLP.

## Surety Bond (Minimum \$2,000.00)

To obtain a tax clearance certificate based on a surety bond, file form FTB 3555L with a letter stating your intent.

We will release the bond after a final audit has determined there is no tax liability. We will complete the audit approximately one year after the termination of the entity. This allows time for filing and processing the final tax return.

## Cash Deposit (Minimum \$2,000.00)

To obtain a tax clearance certificate based on cash deposit, file form FTB 3555L with a letter stating your intent.

After we notify you of the amount required, remit the cash deposit with a copy of our letter to:

**FISCAL ACCOUNTING  
FRANCHISE TAX BOARD  
PO BOX 2800  
SACRAMENTO CA 95812-2800**

We will release the cash deposit after a final audit has determined there is no tax liability. We will complete the audit approximately one year after termination of the entity. This allows time for filing and processing the final tax return.

## Final Return/Taxes Paid

If the LLC has ceased business and has filed, or is in the process of filing, a final return, we may issue a tax clearance certificate only after we determine by audit that no tax liability exists.

File the final return in the normal manner. Attach a copy of the final return to form FTB 3555L and check the box on page 1 of that form indicating that the tax clearance certificate be issued based on taxes paid. Also state when you filed the original final return.

## Suspended or Forfeited LLC

We will not issue a tax clearance certificate to a suspended or forfeited LLC. A suspended or forfeited LLC must first be revived to "good standing". For revivor requirements, call us at either:

- (800) 852-5711 (if calling from within the United States), or
- (916) 854-6500 (if calling from outside the United States.)

## Express or Overnight Mail Service

Send express or overnight mail to:

**TAX CLEARANCE UNIT  
FRANCHISE TAX BOARD  
9645 BUTTERFIELD WAY  
SACRAMENTO CA 95827**

## Emergency Cases

In an emergency, you may obtain approval to receive a tax clearance certificate from the Franchise Tax Board's Sacramento field office located at:

3321 POWER INN ROAD STE 250  
SACRAMENTO CA 95825

To obtain approval, contact the Tax Clearance Unit at (916) 845-4131 before going into the field office.



# Request for Tax Clearance Certificate Limited Liability Company or Limited Liability Partnership

CALIFORNIA FORM

3555L

Limited Liability Company (LLC) or Limited Liability Partnership (LLP) name		Secretary of State file number
Current address	Phone number (     )	Federal employer identification number
Date LLC or LLP commenced to do business in California:	Date LLC or LLP ceased or will cease to do business in California:	Latest income period for which a California return has been filed:

The Franchise Tax Board will issue a Tax Clearance Certificate when all taxes have been paid or secured.

Check form filed: ☐ Form 100 ☐ Form 565 ☐ Form 568

Please indicate the status of ANY IRS activity:

Has the IRS redetermined the LLC's or LLP's income tax liability for any prior year(s) that you have not previously reported to us? <input type="checkbox"/> Yes <input type="checkbox"/> No <i>If yes, please send us a copy of the Revenue Agent's Report.</i>	Is the IRS currently examining the LLC or LLP, or has the LLC or LLP been notified of a pending examination? <input type="checkbox"/> Yes <input type="checkbox"/> No <i>If yes, please indicate the years involved:</i> Current examination: _____ Pending examination: _____
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**COMPLETE PAGES 2 AND 3 OF THIS FORM FOR AN INDIVIDUAL OR TRUST ASSUMPTION OF TAX LIABILITY. COMPLETE PAGE 4 FOR A CORPORATION, LLC or LLP ASSUMPTION OF TAX LIABILITY.**

*If the Tax Clearance Certificate is to be issued on a taxes paid basis, please check this box.* ☐

**Supplemental Information.** Please furnish the following information if the business conducted in California will be continued by another corporation, LLC or LLP after the taxpayer's dissolution or withdrawal.

Name of transferee	California corporation number or Secretary of State file number of transferee
	Federal employee identification number
Accounting period of transferee	Section of the Internal Revenue Code applicable to the Transfer of Taxpayer's Business or assets: _____

If the Tax Clearance Certificate is to be mailed to someone other than the Corporation, LLC or LLP listed above, please complete the following: *(A copy of the Tax Clearance Certificate will be sent to the Secretary of State.)*

Name
Address

Mail completed form to: **SECRETARY OF STATE – LEGAL REVIEW  
1500 ELEVENTH ST 3RD FLOOR  
SACRAMENTO CA 95814-5701**

For more information concerning this form, telephone the Franchise Tax Board at (916) 845-4124.

## INDIVIDUAL ASSUMPTION OF TAX LIABILITY

Limited liability company or limited liability partnership name	Secretary of State file number
	Federal employer identification number

I unconditionally agree to file or cause to be filed with the Franchise Tax Board, under the provisions of the Bank and Corporation Tax Law, such returns and data that may be required and to pay in full all accrued or accruing liabilities for tax, penalty and/or interest and fees due from the above named limited liability company or limited liability partnership.

My net worth (assets minus liabilities) is not less than: \$ \_\_\_\_\_.

*(A detailed financial statement, PAGE 3, is required.)*

Name of individual assumer: (Must be resident of California)	Social security no.
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Address

Date	Signature
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## TRUST ASSUMPTION OF TAX LIABILITY

Corporation name	California corporation number
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This trust unconditionally agrees to file or cause to be filed with the Franchise Tax Board, under the provisions of the Bank of Corporation Tax law, such returns and data that may be required and to pay in full all accrued or accruing liabilities for tax, penalty and/or interest and fees due from the above corporation.

*(A detailed financial statement, PAGE 3, is required.)*

Name of California trust	Trust Federal identification number
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Address	
	Phone number (     )

Date	Trustee's signature
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FOR PRIVACY ACT NOTICE, SEE FORM FTB 1131

Limited liability company (LLC) or Limited liability partnership (LLP) name	Secretary of State file no.
	Federal employer identification no.

Item	Present value	Liabilities balance due	Equity in asset
Cash			
Bank accounts			
Stocks and bonds			
Cash or loan value of insurance			
Household furniture			
Real property			
Vehicles			
Other assets (Describe)			
Federal taxes outstanding			
Loans			
Other (Include judgements)			
<b>TOTAL</b>			\$

Net annual income	Source (name of business or employer)
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Real property (brief descriptions and locations)

Signature \_\_\_\_\_ Date \_\_\_\_\_

# CORPORATION, LIMITED LIABILITY COMPANY, OR LIMITED LIABILITY PARTNERSHIP ASSUMPTION OF TAX LIABILITY

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The Assumption of Tax Liability

of (1) \_\_\_\_\_ )  
\_\_\_\_\_ )  
A limited liability company or limited liability partnership ) \_\_\_\_\_  
Secretary of State file number  
by (2) \_\_\_\_\_ )  
\_\_\_\_\_ ) \*  
A corporation/limited liability company or limited liability partnership ) \_\_\_\_\_  
Secretary of State file number, if applicable

organized or qualified to do business within the State of California, unconditionally agrees to file with the Franchise Tax Board all returns and data that is required and unconditionally agrees to pay in full all tax liabilities, penalties, interest and fees of (1) \_\_\_\_\_

\_\_\_\_\_ ;

(2) \_\_\_\_\_  
Exact corporate/limited liability company or  
limited liability partnership name

\_\_\_\_\_  
Signature and title of officer/manager/partner

State of \_\_\_\_\_

County of \_\_\_\_\_

On \_\_\_\_\_ before me, the undersigned, a Notary Public in  
and for said State, personally appeared \_\_\_\_\_

\_\_\_\_\_

personally known to me (or proved to me on the basis of satisfactory evidence) to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the entity upon behalf of which the person(s) acted, executed the instrument.

WITNESS my hand and official seal.

Signature \_\_\_\_\_

Name \_\_\_\_\_  
(typed or printed)

\*LLC and LLP assumers must provide a financial statement

# **WARNING:**

The minimum franchise tax (or equivalent fee) will continue to be assessed against your organization each year, until you have completed the formal termination of your organization.

PLACE ADDRESS  
LABEL HERE